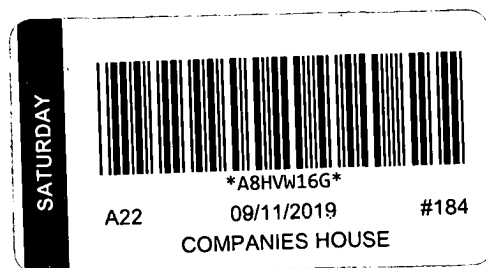


Charity number: 1107341  
Company number: 5227785

**HUMANITARIAN AID RELIEF TRUST**  
(A company limited by guarantee)

**Report and Financial Statements**

**For the year ended 31 December 2018**



**Jacob Cavenagh & Skeet**  
**Chartered Accountants**  
**5 Robin Hood Lane**  
**Sutton**  
**Surrey**  
**SM1 2SW**

# HUMANITARIAN AID RELIEF TRUST

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# **HUMANITARIAN AID RELIEF TRUST**

## **Legal and administrative information**

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### **Directors and Trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

### **Trustees**

David Bates  
Graham Hadley (Honorary Treasurer) (re-appointed 27 June 2018)  
Ann Gale (re-appointed 27 June 2018)  
Joanne Russell  
Stuart Notholt (re-appointed 27 June 2018)  
(Trustees have shared chairmanship during the year by rotation)

### **Key Management Personnel**

Baroness Caroline Cox (President and Founder, Chief Executive)  
David Thomas (Projects and Logistics Co-ordinator)  
Prakash Patel (Finance Manager until 19 October 2018)  
Anna Mylvaganam (Head of Finance from 15 October 2018)

### **Registered Office**

Unit 1  
Jubilee Business Centre  
211 Kingsbury Road  
Kingsbury  
LONDON NW9 8AQ

### **Auditor**

Jacob Cavenagh & Skeet  
5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

### **Bankers**

HSBC Bank plc  
333 Vauxhall Bridge Road  
London  
SW1V 1EJ

### **Website**

[www.hart-uk.org](http://www.hart-uk.org)

### **Country of Incorporation**

England and Wales

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees

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The directors present their report and the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2018, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

### Organisation

The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, finance, Medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners, and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity as listed on Page 1 are in charge of directing, controlling, running and operating the charity on a day to day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of the all staff are reviewed by the CEO annually.

### Fulfilment of the Charity Commission guidelines on Public Benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, we consider how our planned activities will contribute to the aims and objectives of the charity.

Through its advocacy work HART provides a voice in the international arena for people who are, or who are suffering oppression and persecution, who are often not being served by major aid organisations and who are largely 'off the agenda' of the international media. HART's reports are made widely available to the UK Government and Parliament, the Foreign and Commonwealth Office, national and international media, other governmental and non-governmental organisations and a broad cross-section of the public, particularly through faith groups, schools and universities.

**The trustees would like to highlight four particular HART achievements during 2018:** The emergency appeal for the people of the Blue Nile area in Sudan, a new project in Syria, the partnership with "Power for the People", and the rebirth of HART US.

**Blue Nile State:** HART's visit to South Sudan and Sudan in January 2018 included a visit to the Blue Nile State where the HART personnel met 15,000 men, women and children displaced by the fighting that continues in that area, with literally nothing to eat other than the roots and leaves they were able to collect. On return to the UK, HART immediately launched an emergency appeal amongst our supporters. Within a month our supporters had generously contributed £50,000, immediately despatched to our partners. HART is very glad to inform our supporters that all the aid reached the needy people and all the lorry crews returned safely. £50,000 may not sound like a huge sum, but in the Blue Nile State, £27 provides enough food for a family of six for one month.

**Syria:** Three journeys into Syria provided an opportunity to choose partners, and in April 2018 HART initiated a partnership with the St Ephrem Patriarchal Development Committee. This project is not simply emergency aid but rather a contribution to rebuilding a community in Syria and assisting people to return home. The funds enable women in the town of Maaloula, devastated by ISIS, to make an income through the preservation of fruits and vegetables, thereby increasing food supply and helping them to rebuild their homes and support their families. Rebuilding, reconstruction, satisfying the desire of people to return now are urgent needs in Syria. HART is delighted to be able to help – our first venture into this devastated country.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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**Power for the People:** During the year, HART and the NGO Power for the People (PfP) instigated a partnership. Our two charities will look for opportunities to co-operate in Uganda at PAORINHER and in Wau in Bahr-el-Ghazal, South Sudan, where St. John's College and the IDP Camp at Hai Masna will benefit. The particular specialisation of PfP is the provision of various solar power units for light, egg incubation, etc. The units are provided free by PfP and given to especially poor families or purchased in instalments by families or groups. In the latter case, the income from the sales is then invested into further projects locally. HART welcomes this co-operation, which enables us to strengthen the sustainability of our work with partners in communities affected by conflict and oppression.

**HART US:** The original HART US, which had performed an important role in advocacy, fund-raising and publicity, closed in 2016. Two years later, following very successful visits by Baroness Cox, enthusiastic supporters of HART in the US began the process of reconstitution. We express our great appreciation to those who are bringing this about. HART is already seeing the benefit of an increased flow in funds.

**The key charitable aims of HART are:**

- To support community-led initiatives relating to healthcare, education, women's empowerment, training, malnutrition and emergency relief, which facilitate rehabilitation and sustainable development
- To work with local partners in communities in isolated, under-reported and marginalised areas
- To highlight the root causes of violations of human rights and poverty through advocacy in multiple arenas.

**Review of the year**

The Trustees are pleased to report a very productive year 2018. HART is seeking to protect and promote its financial security in order to continue to safeguard the development of the organisation and the projects and services which we offer to our partners. HART is continually improving its financial position and in 2018 total income was £784,948, compared to £647,076 in 2017. In 2018 HART distributed £304,017 to partners, compared to £272,691 in 2017.

**HART's financial impact during 2018 is as follows:**

**HART distributed £304,017 to 14 local partners as follows:**

Loi Tai Leng School – Burma	1%
Shan Women's Action Network – Burma	5%
Emergency – Nigeria	15%
Bari School (Diocese of Bari) – Nigeria	4%
Bauchi School – Nigeria – Ningi multicultural school	2%
Blue Nile Relief – Sudan	16%
Rehabilitation Centre – Nagorno-Karabakh	15%
Baroness Cox Academy – South Sudan	5%
Emergency relief – South Sudan	1%
Diocese of Wau	12%
Wau Educational projects – South Sudan	1%
Empowering Women in Maaloula – Syria	9%
Paorinher Centre – Uganda	7%
Hiam Health – East Timor	7%

# **HUMANITARIAN AID RELIEF TRUST**

## **Report of the Trustees (continued)**

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### **BURMA**

Burma, one of the most ethnically diverse countries, has suffered decades of civil war associated with the marginalisation of ethnic groups by the ruling military regime. Over 200,000 civilians are currently displaced, unable to return to their homes because their land is occupied by the army, or has been appropriated by the government. International funding is increasingly funnelled through the government and their approved NGOs, so the marginalised ethnic groups are often excluded.

#### **PARTNER: Health and Hope**

Partner since: 2008

Programme: Access to Healthcare

Dr. Sasa, founder of Health and Hope, strives to enhance regional healthcare access through focusing on training local Community Health Workers (CHWs) who work in remote areas where local people previously had no access to any health care. His programme has now trained 1,000 CSWs who save the lives of 8 out of 10 people who would previously have died from preventable or treatable diseases, serving a catchment area of a quarter of a million people. Food security and nutritional awareness also increase agricultural production and reduce chronic malnutrition. Health and Hope operate six projects within their programme, from basic health training, to birth attendant training, to refresher courses.

#### **PARTNER: SWAN (Shan Women's Action Network)**

Partner since: 2004

Programme: Women's Wellbeing

In Shan State, Eastern Burma, our partner SWAN trains local women to become Community Health Workers and auxiliary midwives who provide transformative healthcare and education sessions in their own rural communities and for vulnerable and displaced populations. Through their work, SWAN reduces maternal infant and child mortality rates and improves the health status of women and children in Shan State and Northern Thailand. SWAN strives for gender equality and gender justice through community-based actions, research and advocacy. The network is involved with programmes designed to improve education, health, women's empowerment, crisis support, and income generation. SWAN reinforces the informal networks between Shan women's projects and facilitates co-ordination with other women's organisations from Burma as well as NGOs.

In 2018, HART donated £15,000 towards SWAN's Women's Wellbeing Programme (WWP). The WWP trains and supports 15 dedicated health workers in 9 catchment areas within Shan State, comprising 61 villages. On average, 750-900 adults and adolescents attend the reproductive health sessions offered through the programme and 750-900 children receive health education.

#### **PARTNER: Loi Tai Leng School (connected to SWAN)**

Through SWAN, HART also supported the school in Loi Tai Leng, a displacement camp along the Shan-Thai border. The school currently educates more than 800 children, over half of whom are orphans or have been abandoned due to the on-going conflict between Shan State and the national Burmese army.

In 2018, HART donated £2,459 to Loi Tai Leng School.

### **NAGORNO-KARABAKH (ARTSAKH)**

HART visited Nagorno-Karabakh in September 2018 where we met both Artsakh and Armenian delegates and heard about their commitment to promoting democracy and protecting human rights. We also heard about the continuing threat from Azerbaijan, including its increasing military prowess and the way it is encouraging anti-Armenian sentiment in schools.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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### **PARTNER: The Lady Cox Rehabilitation Centre**

Partner since: 2005

Programme: Rehabilitation

Since its establishment in 1998, The Lady Cox Rehabilitation Centre has been transforming the lives of people living with disabilities in Nagorno-Karabakh. Established by Vardan Tadevosyan, who remains the Director today, the Centre has succeeded in reducing stigma regarding people with disabilities. HART has been happy to support the Centre since 2005, funding around one-fifth of the running costs each year. Today, the Lady Cox Rehabilitation Centre provides hope and healing to over 1,600 patients a year. The Centre has 60 specialists, including 25 nurses and 15 educational specialists (speech therapists). The outpatient department serves more than 100 people with severe movement restrictions, providing them with treatment at home. The Centre also attends to approximately 50 ambulatory treatments per day.

*"We give a chance to people with different disabilities to understand their abilities and their rights, and to feel there is no shame." - Vardan Tadevosyan*

In 2018, HART donated £44,213 to the Rehabilitation Centre as a contribution to its running costs. Every year, HART enables Vardan to offer a wide variety of therapies for his patients.

Following the HART visit to the Centre in September 2018, we set up an appeal to buy a Van for Vardan to provide transport for patients in wheelchairs, which as of December 2018, has raised £5,823.

### **NIGERIA**

In 2017, Baroness Cox pressed the UK Government for their assessment of the violence occurring throughout the Northern and Central Belt States in Nigeria. Highlighting the persecution faced by Christians in Nigeria, Baroness Cox requested Her Majesty's Government to ask the Government of Nigeria to ensure more effective protection for all religious and ethnic minorities in Nigeria. This advocacy has come in the context of the deeply disturbing escalation of violence by many Islamist Fulani herdsmen against Christian communities, which has resulted in the deaths of thousands and the displacement of more than a million civilians.

- Bari: HART contributed £11,670 to the Diocese of Bari as part of a donation from Guernsey OADC for construction at the school in the village of Bari.
- Bauchi: HART has worked with the Anglican diocese of Bauchi since 2009, in emergency relief, reconstruction of buildings and support of its Ningi multicultural school, which is an important and successful element in its work for reconciliation in an area of great violence, associated with Boko Haram. HART supplied £7,000 to Bauchi in 2018. The funds this year are part of a donation from Guernsey OADC for extending the security (a perimeter fence) and facilities of Ningi School.
- Mai Adiko Peace project (Rayfield): this reconciliation work was established in 2014 in Jos, Plateau State, which has seen several outbreaks of Muslim-Christian violence. HART continues to support its work both amongst women of the two communities and amongst the young men who are too easily vulnerable to recruitment by the men of violence.

### **SOUTH SUDAN**

There are approximately sixty tribes in South Sudan, and many of their long term disputes have become a part of the on-going conflict, making the civil war an increasingly complicated situation to resolve. It is estimated that 300,000 people have been killed, 1.9 million have been internally displaced, and 2.1 million have fled to neighbouring countries. The number of people facing malnutrition has reached 6 million, with famine in some areas.

### **PARTNER: Diocese of Wau**

Partner since: 2012.

Programme: Education/Income generation / Internally Displaced Persons (IDP) relief.

The Diocese of Wau covers two states in South Sudan: Western Bahr el Ghazal and Warrap State, with an approximate area of 125,000 km<sup>2</sup> and an estimated population of 1.3 million. HART partners undertake a broad range of humanitarian and development programmes and are heavily involved in campaigns for peace across the area, including the Committee for National Healing, Peace and Reconciliation, of which Wau's Archbishop Moses Deng is the local chair.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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In 2018, HART secured £36,032 from Guernsey OADC for the Diocese to convert an old police station into a new health clinic in Eastern Bank which is home to around 50,000 IDPs and refugees. The government clinic currently operating in the area is rarely stocked or open - hence the need for another health clinic. The building conversion began in March 2018, and in February 2019 the HART team visited the restored clinic.

In 2018, HART also donated £4,509 for 160 classroom benches for The Baroness Cox Academy in Akon, Warab State.

HART donated £14,521 to Mende Nazer Training Course 'Wau Educational Projects –South Sudan'.

### **PARTNER: Christian Action for Relief and Development (CARD)**

Partner since: 2015

Programme: Internally Displaced Persons (IDP) Relief

CARD is an implementing partner of the Diocese of Wau, focussing mostly on IDP relief. In 2018, HART donated £2,000 to CARD for emergency food relief for IDPs in Hai Masna displacement camp.

## **SUDAN**

Baroness Cox has been actively advocating for Sudan in Parliament, highlighting the military offensives against civilians in South Kordofan and Blue Nile State, and questioning the Government on what measures they are taking to ensure the protection of civilians and ensuring humanitarian access.

In January 2018, HART visited the Blue Nile State where we heard reports of the strengthening of the military and genocidal policies of the Government. This, along with divisions amongst the people's leaders as to how to respond to the Government policies, has resulted in a critical humanitarian situation where there is severe food insecurity, and limited access to healthcare and education. As the Khartoum Government refuses to allow cross-border aid to reach the Two Areas (Nuba Mountains and Blue Nile State), the situation becomes increasingly grave which makes HART's work even more necessary and important.

### **PARTNER: New Sudan Council of Churches (NSCC)**

Partner since: 2006

Programme: IDP Relief

NSCC is a faith-based organisation run by HART partner, Benjamin Barnaba, that undertakes humanitarian and advocacy work in marginalised areas of Sudan, including Blue Nile State, and in refugee camps in South Sudan.

HART has worked with NSCC to supply community health centres with essential medicines, which are delivered by trained health workers. It can be up to a week's walk to the nearest hospital in Blue Nile, and many people die from easily curable diseases – so this work is crucial. HART has funded medicines, including painkillers and antibiotics, in order to keep health centres stocked.

On our most recent trip to Blue Nile State in January 2018, HART visited an area called Wadaka where 9,000 displaced people had recently escaped clashes between different factions of the SPLM-N. Having fled with nothing, these people were at risk of starvation as the host community had little food to share following severe flooding.

Upon return from the visit in 2018, HART put out an emergency appeal which raised £50,000 for emergency food relief in the Blue Nile State, procured and distributed by Benjamin Barnaba.

### **PARTNER: Nuba Relief, Rehabilitation and Development Organisation**

Partner since: 2008

Programme: Education

The Nuba Relief, Rehabilitation and Development Organisation (NRRDO) is a community-based organisation in the Nuba Mountains. Since its formation in 1993, it has played a key role in raising awareness of the plight of the Nuba people and in delivering humanitarian relief and community-led development. Their vision is of 'a just and equitable society in which all the people of Southern Kordofan / Nuba Mountains live a dignified life'.

NRRDO carries out diverse projects all across the Nuba Mountains, spanning emergency relief, education, food security, peace-building, gender equality and primary health.



# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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### SYRIA

In 2011, Arab Spring pro-democracy demonstrations began with protesters demanding the resignation of Assad and the overthrow of his dynasty which had ruled for five decades. In response, the government used deadly force. Subsequently, war erupted with military offensives by Islamist extremist forces, including ISIS, against the Syrian Government. This war resulted in horrendous suffering, including atrocities perpetrated by ISIS and other Islamist militias, hundreds of thousands killed and millions displaced from their homes.

#### **PARTNER: St Ephrem Patriarchal Development Committee (EDPC)**

Partner since: 2018

Programme: IDP Relief and Female Empowerment

EDPC has worked under the supervision of the Syrian Orthodox Patriarchate of Antioch since 2003. The EDPC delivers humanitarian assistance to the people of Syria, providing the means for people living in poverty and under oppression to increase their capacity and improve their living conditions. Serving displaced civilians, victims of the ongoing crisis, and Iraqi refugees, EDPC strives to foster the cross-cultural and inclusive environment prevalent in traditional Syrian society. EDPC runs projects such as reconstruction of destroyed buildings, vocational training, psychological support, health care, and financial aid for displaced students

In 2018, HART donated £26,100 for the launch of the 'Income Generation for Maaloula Women' project. Over the course of 4 months, the project provided jobs for 20 women, supporting their work to produce affordable and nutritious homemade food products for the local community. Additionally, the project strives to re-develop the economic viability of the community and surrounding areas, as well as stimulate the re-establishment of marketplace activity that was lost following the devastation caused by ISIS in the civil war.

### TIMOR LESTE

As a young country, Timor-Leste still has a way to go before achieving its Sustainable Development Goals (SDG) of zero hunger and improved nutrition. This makes the work of HART's partner HIAM Health so important in educating and equipping people in how to improve nutrition.

#### **Partner: HIAM Health**

Partner since: 2005

Programme: Tackling malnutrition

HIAM Health began in 2003, seeking to combat malnutrition and give women more control over their lives and their families, by increasing their nutrition and diversifying their family's personal food production. HIAM Health is unique to Timor Leste; the only organisation tackling malnutrition through empowering and educating women, as well as providing residential rehabilitation for malnourished children.

In 2018, HART saw the simple irrigation and water storage technology in the villages which HIAM has supplied. We saw plants growing in the dry season which would not usually be possible but now helps communities through periods of malnourishment. We also saw fish farms which had been newly established to provide extra protein for the communities.

During the visit, we were pleased to hear of HIAM's intentions to provide residential care for severely malnourished children within the next twelve months. This is an initiative that HIAM used to offer in the past but a lack of funding caused the project to end.

In 2018, HART received the final instalment of a 6-year funding arrangement with the Isle of Man Development Committee. From this, HART was able to send an instalment of £21,650 to Hiam Health for their malnutrition programme. The programme establishes gardens, and promotes cultivation of the Moringa plant. Additionally, the programme teaches composting practice and best practice for nutrition, as well as water management and irrigation methods.

# **HUMANITARIAN AID RELIEF TRUST**

## **Report of the Trustees (continued)**

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### **UGANDA**

Two decades of conflict and mass displacement have devastated northern Uganda, which continues to suffer from high poverty levels, high youth unemployment, gender inequality and a lack of access to basic services. Although significant progress has been made in tackling poverty across Uganda, with the national poverty rate falling from 24.5% in 2009/10 to 19.7% in 2012/13 (Uganda Poverty Status Report 2014), the northern regions continue to lag far behind.

#### **PARTNER: PAORINHER**

Partner since: 2007

Programme: HIV/AIDS Care/Education

The Patongo Orphans Infants' Health Rehabilitation Centre (PAORINHER) is a life-saving health clinic and psychosocial support centre for children with HIV with an on-site primary school. The clinic provides a comprehensive range of clinical and social services to children living with HIV, including health screening, monitoring of drug use, treating infections, nutritional support and counselling. The staff at PAORINHER conduct extensive outreach programmes to educate more people about the realities of HIV, promote the re-integration of previously ostracised families and identify individuals in need of their services.

One of the aims of PAORINHER is to provide nutrition to vulnerable HIV-infected children. The approach is now changing from providing food parcels to HIV positive children to family livelihood support – helping the most vulnerable families to produce their own food.

In 2018, HART secured £21,778 from the Aall Foundation for Paorinher's HIV and Nutrition Outreach Programme. HART funding covered some staff salaries but was mostly used for expanding the outreach programme to rural areas and launching a village health worker scheme.

### **HART INITIATIVES**

#### **Internships**

At HART we aim to encourage the next generation of Human Rights Champions. Through our internship scheme, graduates are able to gain valuable experience in the international development sector to help them to shape and establish their careers.

The work they do for HART is invaluable: writing well-researched briefings and blogs, organising events, raising awareness on social media and supporting us with fundraising and administrative tasks. Our small team achieves so much, which would not be possible without the help of our superb interns.

#### **HART Prize for Human Rights**

Each year we hold a competition for young people passionate about Human Rights. Anyone between the ages of 13 – 25 can enter by writing an essay or submitting a creative piece (artwork, poem, short film etc) that critically examines human rights abuses occurring in any of the places where HART works.

In 2018, 222 students entered the competition from many parts of the UK and some other countries. All applicants are invited to a prizegiving and exhibition ceremony to meet and mingle with their peers. Each year we are astounded by the calibre of work submitted, motivating us to continue to encourage young people to engage with human rights in whichever form they wish.

#### **Empowering local people**

Our local partners are in some of the most neglected, inaccessible and dangerous locations in the world. The instability of the situations means international organisations are often absent, making local people the best placed to provide support for their own communities.

#### **Aid**

Our partners inform us on the greatest needs in their community. Our aid is flexible, efficient and reaches our partners directly, in the areas where it is most needed. Our aid is centred on six of the Sustainable Development Goals: Poverty, Hunger, Health and Wellbeing, Education, Gender Equality and Peace, Justice and Strong Institutions.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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### **Advocacy**

We project unheard voices onto the international stage. With Baroness Cox in the House of Lords, HART has direct access to UK Parliament. We shed light on human rights abuses by presenting first-hand evidence directly from our partners in the field and enabling their voices to be heard.

### **Sustainable Development**

We open doors for our partners by building their capacity and connecting them to additional networks of support so that they can achieve self-sustainability.

HART would like to thank each and every one of our supporters who gave generously in 2018, including the following:

- Guernsey Overseas Aid and Development Commission
- Isle of Man Development Committee
- Aall Foundation
- Clifford & Lelia Fountaine Trust
- Hiscox Foundation
- Street Foundation
- Vardy Foundation
- R&H Sneller Fund
- Operation Mobilisation
- New World Alive
- Verwer Goeirge and Drena Operation
- Christian Vision
- Kanoff Family Foundation
- Ingley Charitable Foundation
- Grant Foundation
- Airdres Charitable Trust
- The Association of Certified Public Accountants
- Souter Charitable Trust
- The Francies Terry Foundation
- The Rannoch Trust
- The De Vitre Trust
- Cranston Trust
- The Rotary Club of Witney Trust

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

### **Future developments**

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

### **Investment policy**

Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

### **Reserves policy**

HART's policy is to maintain unrestricted funds sufficient to cover 4 months' operating expenses. We started the year 2018 with reserves below this level but there has been a steady improvement. In 2018 Unrestricted Funds were £203,345, compared to £106,852 in 2017.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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### Risk management

A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity.

The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.
- Risk 4: Unpredicted / sudden exit of CEO. Mitigation: The recently appointment COO is a potential successor for CEO.

### Statement of fundraising practice

In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2018. In 2018 there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2018 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course 2018, we received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

We do not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

### Trustees' responsibilities in relation to the financial statements

The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# **HUMANITARIAN AID RELIEF TRUST**

## **Report of the Trustees (continued)**

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### **Disclosure of information to auditors**

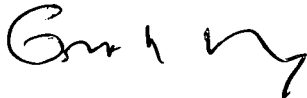
In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware;
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### **Auditors**

A resolution will be proposed at the Annual General Meeting that Jacob Cavenagh & Skeet be re-appointed auditors to the charity.

Approved by the board of trustees and signed on its behalf by:



**Graham Hadley**  
**(Honorary Treasurer)**

Date: 26 June 2019

# HUMANITARIAN AID RELIEF TRUST

## Independent auditor's report to the members of Humanitarian Aid Relief Trust

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### Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

# HUMANITARIAN AID RELIEF TRUST

## Independent auditor's report to the members of Humanitarian Aid Relief Trust

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### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

- This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW  
Date: 8 August 2019

M R Hickson FCA, Senior Statutory Auditor for and on behalf of  
**Jacob Cavenagh & Skeet**, Statutory Auditor  
Chartered Accountants

# HUMANITARIAN AID RELIEF TRUST

## Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 £	Unrestricted Funds £	Restricted Funds £	2017 £
<b>Income from:</b>							
Donations and legacies	2	412,664	369,887	782,551	338,882	305,351	644,233
Other trading activities	3	2,210	-	2,210	2,799	-	2,799
Investments	4	187	-	187	44	-	44
<b>Total income</b>		<b>415,061</b>	<b>369,887</b>	<b>784,948</b>	<b>341,725</b>	<b>305,351</b>	<b>647,076</b>
<b>Expenditure on:</b>							
Raising funds		75,782	-	75,782	85,467	-	85,467
Charitable activities							
Aid		108,565	304,017	412,582	124,168	272,691	396,859
Advocacy		116,699	-	116,699	115,675	-	115,675
<b>Total expenditure</b>	5	<b>301,046</b>	<b>304,017</b>	<b>605,063</b>	<b>325,310</b>	<b>272,691</b>	<b>598,001</b>
<b>Net income</b>	9	<b>114,015</b>	<b>65,870</b>	<b>179,885</b>	<b>16,415</b>	<b>32,660</b>	<b>49,075</b>
Transfers between funds		(17,522)	17,522	-	(210)	210	-
<b>Net income before other recognised gains and losses</b>		<b>96,493</b>	<b>83,392</b>	<b>179,885</b>	<b>16,205</b>	<b>32,870</b>	<b>49,075</b>
<b>Gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>96,493</b>	<b>83,392</b>	<b>179,885</b>	<b>16,205</b>	<b>32,870</b>	<b>49,075</b>
Total funds brought forward		106,852	64,009	170,861	90,647	31,139	121,786
<b>Total funds carried forward</b>		<b>203,345</b>	<b>147,401</b>	<b>350,746</b>	<b>106,852</b>	<b>64,009</b>	<b>170,861</b>

All of the results relate to continuing activities. The notes on pages 17 to 26 form part of these financial statements.



# HUMANITARIAN AID RELIEF TRUST

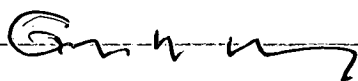
## Balance sheet

As at 31 December 2018

	Notes	£	2018 £	£	2017 £
<b>Fixed assets</b>					
Tangible assets	11		2,031		3,898
<b>Current assets</b>					
Stock		4,293		7,383	
Debtors	12	31,145		70,804	
Cash at bank and in hand		328,121		104,476	
		<u>363,559</u>		<u>182,663</u>	
<b>Creditors:</b> amounts falling due within one year	13	(14,844)		(15,700)	
<b>Net current assets</b>			<u>348,715</u>		<u>166,963</u>
<b>Total assets less current liabilities</b>			<u>350,746</u>		<u>170,861</u>
<b>Funds</b>					
Unrestricted funds	14		203,345		93,050
Designated Funds	15		-		13,802
Restricted funds	16		147,401		64,009
<b>Total funds carried forward</b>	17		<u>350,746</u>		<u>170,861</u>

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of directors on 26 June 2019 and signed on its behalf.



**Graham Hadley**  
(Honorary Treasurer)

The notes on pages 17 to 26 form part of these financial statements.

# HUMANITARIAN AID RELIEF TRUST

## Statement of cash flows for the year ended 31 December 2018

	Notes	£	2018	£	£	2017	£
<b>Cash provided by operating activities</b>	(i)		<b>223,660</b>			<b>27,321</b>	
<b>Cash flows from investing activities</b>							
Interest received		187		44			
Proceeds from the sale of fixed assets		-		-			
Payments to acquire tangible fixed assets		(202)		(551)			
<b>Cash (used in) investing activities</b>			<b>(15)</b>			<b>(507)</b>	
<b>Net cash inflow</b>			<b>223,645</b>			<b>26,814</b>	
Cash and cash equivalents at 1 January 2018			<b>104,476</b>			<b>77,662</b>	
<b>Cash and cash equivalents at 31 December 2018</b>			<b>328,121</b>			<b>104,476</b>	
<b>(i) Cash flows from operating activities</b>							
<b>Net income</b>			<b>179,885</b>			<b>49,075</b>	
Interest received shown in investing activities			(187)			(44)	
Depreciation			2,069			1,961	
Decrease in stock			3,090			479	
Decrease/(increase) in debtors			39,659			(25,969)	
(Decrease)/increase in creditors			(856)			1,819	
<b>Cash provided by operating activities</b>			<b>223,660</b>			<b>27,321</b>	

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements for the year ended 31 December 2018

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### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a) Basis of accounting**

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 1, Jubilee Business Centre, 211 Kingsbury Road, London, NW9 8AQ.

The trustees have assessed the financial position of the charity over a period of twelve months from the date of the financial statements are approved, and consider there are no material uncertainties about the charity's ability to continue as a going concern.

#### **b) Income**

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

#### **c) Expenditure**

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

#### **Allocation of expenditure**

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

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### 1 Accounting policies (continued)

#### d) *Tangible fixed assets and depreciation*

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

-Equipment, fixtures and fittings - At rates between 10% and 33% on cost

#### e) *Stock*

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

#### f) *Debtors*

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

#### g) *Cash at bank and in hand*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

#### h) *Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

#### i) *Financial instruments*

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### j) *Foreign currency translation*

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

#### k) *VAT*

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

#### l) *Fund accounting*

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

### 1 Accounting policies (continued)

#### *m) Pensions*

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

### 2 Donations and legacies

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<b>2018</b>	<b>2017</b>
	£	£	£	£
<b>Donations</b>				
Donations from individuals	95,030	34,434	<b>129,464</b>	84,651
Donations from major donors	147,536	68,807	<b>216,343</b>	166,364
Donations from churches	26,437	13,700	<b>40,137</b>	15,632
Donations from schools	4,319	1,308	<b>5,627</b>	5,000
Donations from corporates	134,342	251,638	<b>385,980</b>	342,586
	<u>407,664</u>	<u>369,887</u>	<u><b>777,551</b></u>	<u>614,233</u>
Legacies	5,000	-	<b>5,000</b>	30,000
Total	<u><u>412,664</u></u>	<u><u>369,887</u></u>	<u><u><b>782,551</b></u></u>	<u><u>644,233</u></u>

### 3 Other trading activities

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<b>2018</b>	<b>2017</b>
	£	£	£	£
Book sales	1,068	-	<b>1,068</b>	2,391
Other merchandise	(150)	-	<b>(150)</b>	408
Other income	1,292	-	<b>1,292</b>	-
Total	<u><u>2,210</u></u>	<u><u>-</u></u>	<u><u><b>2,210</b></u></u>	<u><u>2,799</u></u>

### 4 Investment income

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<b>2018</b>	<b>2017</b>
	£	£	£	£
Interest receivable from UK bank accounts	<u><u>187</u></u>	<u><u>-</u></u>	<u><u><b>187</b></u></u>	<u><u>44</u></u>

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements (continued) for the year ended 31 December 2018

#### 5 Analysis of expenditure

		<u>Charitable Expenditure</u>					
	<b>Raising Funds</b>	<b>Aid</b>	<b>Advocacy</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2018 Total</b>	<b>2017 Total</b>
	£	£	£	£	£	£	£
Staff costs (Note 7)	41,364	54,113	48,466	25,304	4,520	173,767	199,991
Recruitment	327	450	384	200	36	1,397	1,270
Training	37	50	43	22	4	156	450
Consultancy	1,630	-	4,890	2,437	8,150	17,107	9,927
Office Costs	624	49	-	36,443	-	37,116	47,648
Depreciation	-	-	-	2,069	-	2,069	1,961
Travel and subsistence	-	16,979	11,319	-	-	28,298	8,813
Books and Merchandise	1,545	-	1,545	-	-	3,090	1,612
Communications	6,137	-	21,379	92	92	27,700	18,925
Audit	-	-	-	-	6,180	6,180	6,864
Other legal costs	-	106	71	-	-	177	25,150
Insurance	-	21	13	3,955	-	3,989	2,699
Grants payable (Note 6)	-	304,017	-	-	-	304,017	272,691
<b>Expenditure carried forward</b>	<b>51,664</b>	<b>375,785</b>	<b>88,110</b>	<b>70,522</b>	<b>18,982</b>	<b>605,063</b>	<b>598,001</b>

(Note 5 continues on next page)

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements (continued) for the year ended 31 December 2018

#### 5 Analysis of expenditure (continued)

##### Support costs/basis of apportionment

	Raising Funds £	Charitable Expenditure		Support costs £	Governance costs £	2018 Total £	2017 Total £
		Aid £	Advocacy £				
<b>Expenditure brought forward</b>	<b>51,664</b>	<b>375,785</b>	<b>88,110</b>	<b>70,522</b>	<b>18,982</b>	<b>605,063</b>	<b>598,001</b>
Staff Costs (Staff time)	8,410	11,558	9,856	(25,304)	(4,520)	-	-
Recruitment (Staff time)	67	91	78	(200)	(36)	-	-
Training (Staff time)	7	10	9	(22)	(4)	-	-
Consultancy (Staff time)	2,986	4,103	3,498	(2,437)	(8,150)	-	-
Office Costs (Staff time)	10,277	14,123	12,042	(36,442)	-	-	-
Depreciation (Staff time)	584	802	684	(2,070)	-	-	-
Communications (Staff time)	52	71	61	(92)	(92)	-	-
Audit (Direct cost)	620	4,506	1,054	-	(6,180)	-	-
Insurance (Staff time)	1,115	1,533	1,307	(3,955)	-	-	-
<b>Total expenditure 2018</b>	<b>75,782</b>	<b>412,582</b>	<b>116,699</b>	<b>-</b>	<b>-</b>	<b>605,063</b>	<b>598,001</b>
<b>Total expenditure 2017</b>	<b>85,467</b>	<b>396,859</b>	<b>115,675</b>	<b>-</b>	<b>-</b>	<b>598,001</b>	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.

Of the total expenditure, £301,046 was unrestricted (2017: £325,310) and £304,017 was restricted (2017: £272,691).

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

### 6 Grants payable

	2018 Number	2018 £	2017 £
<b>Grants payable</b>			
<b>Aid programmes</b>			
Burma	4	17,459	69,899
Nagorno-Karabakh	3	44,213	33,719
Nigeria	4	65,756	12,000
Sudan	2	50,000	8,053
Syria	1	26,100	-
South Sudan	6	57,061	57,982
Timor-Leste	1	21,650	58,000
Uganda	2	21,778	33,038
<b>Total grants awarded</b>	<b>23</b>	<b>304,017</b>	<b>272,691</b>
		<b>2018 £</b>	<b>2017 £</b>
<b>Projects</b>			
Health & Hope		-	19,899
Loi Tai Leng School – Burma		2,459	-
Shan Women's Action Network		15,000	50,000
Emergency – Nigeria		45,686	-
Bari School (Diocese of Bari)		11,670	3,000
Bauchi School – Nigeria – Ningi multicultural school		7,000	-
Rayfield (Rayfield peace reconciliation project) – Nigeria		900	-
Bauchi Health Clinic (Diocese of Bauchi)		-	4,000
Jos Institute (Diocese of Jos)		500	-
GhADS		-	1,000
Mai Adiko Peace Project ("Rayfield")		-	4,000
Blue Nile Relief – Sudan		50,000	-
Nuba Relief, Rehabilitation and Development Organisation		-	8,053
Rehabilitation Centre – Nagorno-Karabakh		44,213	-
Lady Cox Rehabilitation Centre		-	33,719
Marol Academy – South Sudan		-	8,150
Baroness Cox Academy – South Sudan		15,007	-
Emergency relief – South Sudan		2,000	-
Diocese of Wau		36,032	49,832
Wau Educational projects – South Sudan		4,022	-
Empowering Women in Maaloula – Syria		26,100	-
PAORINHER Centre – Uganda		21,778	33,038
Hiam Health – East Timor		21,650	58,000
<b>Total grants awarded</b>		<b>304,017</b>	<b>272,691</b>

The Trustees have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.



# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

### 7 Staff numbers and costs

	2018 £	2017 £
<i>Staff costs:</i>		
Wages and salaries	158,114	183,164
Social security costs	13,333	14,558
Employer contributions to the defined contribution/pension schemes	2,320	2,269
	<u>173,767</u>	<u>199,991</u>

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2018 Number	2017 Number
Raising funds	1.0	1.0
Aid	0.8	0.8
Advocacy	1.0	1.0
Support	2.0	2.0
Governance	0.2	0.2
	<u>5.0</u>	<u>5.0</u>

There were no employees with employee benefits excluding employer pension costs above £60,000.

#### **Key Management Personnel**

The total employee benefits of the key management personnel of the charity as listed on page 1 were £121,276 (2017: £134,105). During the year, in addition to the staff costs above, £nil (2017: £20,000) was paid in termination payments.

### 8 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 7 above. The trustees are not remunerated. No trustees were reimbursed for expenses incurred in the course of the charity's operations (2017: none).

During the year, total donations income of £26,325 (2017: £30,615) was received from trustees.

### 9 Net income

This is stated after charging:

	2018 £	2017 £
Depreciation	2,069	1,961
Auditors' remuneration (including VAT):		
Audit	<u>6,180</u>	<u>6,864</u>

### 10 Taxation

The charity is exempt from corporation tax on its charitable activities.

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

### 11 Tangible fixed assets

	<i>Equipment, fixtures &amp; fittings</i> £	<i>Total</i> £
<b>Cost</b>		
At 1 January 2018	14,998	14,998
Additions in the year	202	202
At 31 December 2018	<u>15,200</u>	<u>15,200</u>
<b>Depreciation</b>		
At 1 January 2018	11,100	11,100
Provision for the year	2,069	2,069
At 31 December 2018	<u>13,169</u>	<u>13,169</u>
<b>Net book value</b>		
At 31 December 2018	<u>2,031</u>	<u>2,031</u>
At 31 December 2017	<u>3,898</u>	<u>3,898</u>

### 12 Debtors

	<b>2018</b> £	<b>2017</b> £
Prepayments	3,797	21,860
Gift aid recoverable	17,857	11,360
Other Debtors	9,491	37,584
	<u>31,145</u>	<u>70,804</u>

### 13 Creditors: amounts falling due within one year

	<b>2018</b> £	<b>2017</b> £
Accruals	6,120	7,005
Deferred income	-	7,600
Trade creditors	8,724	1,095
	<u>14,844</u>	<u>15,700</u>

Deferred income arises on grants given for projects of longer than one year in duration based on the stage of completion of the project:

Balance brought forward	7,600
Deferred in year	-
Released in year	<u>(7,600)</u>
	<u>-</u>

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

### 14 Unrestricted funds

<b>2018</b>	<i>Balance at 1 January</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 December</i> £
General fund	93,050	415,061	(287,244)	(17,522)	203,345
<b>2017</b>	<i>Balance at 1 January</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 December</i> £
General fund	90,647	341,725	(325,310)	(14,012)	93,050

### 15 Designated funds

<b>2018</b>	<i>Balance at 1 January</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 December</i> £
Designated fund	13,802	-	(13,802)	-	-
<b>2017</b>	<i>Balance at 1 January</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 December</i> £
Designated fund	-	-	-	13,802	13,802

This designated fund is to cover expenses of South Sudan monitoring and evaluation visit. This took place in January 2018.

### 16 Restricted funds

<b>2018</b>	<i>Balance at 1 January</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 December</i> £
Burma	14,260	16,598	(17,460)	-	13,398
East Timor	21,650	94,600	(21,650)	-	94,600
India	604	-	-	-	604
Nagorno-Karabakh	23,015	26,787	(44,213)	-	5,589
Nigeria	1,400	81,583	(65,756)	-	17,227
Sudan	-	42,828	(50,000)	7,172	-
South Sudan	1,320	71,411	(57,061)	-	15,670
Syria	1,600	14,150	(26,100)	10,350	-
Uganda	-	21,930	(21,777)	-	153
Funds to be allocated	160	-	-	-	160
	64,009	369,887	(304,017)	17,522	147,401

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2018

### 16 Restricted funds (continued)

2017	Balance at 1 January £	Income £	Expenditure £	Transfers £	Balance at 31 December £
Burma	9,205	74,954	(69,899)	-	14,260
East Timor	-	79,650	(58,000)	-	21,650
India	604	-	-	-	604
Nagorno-Karabakh	1,724	55,010	(33,719)	-	23,015
Nigeria	6,844	6,556	(12,000)	-	1,400
Sudan	7,523	320	(8,053)	210	-
South Sudan	3,919	55,383	(57,982)	-	1,320
Syria	-	1,600	-	-	1,600
Uganda	1,160	31,878	(33,038)	-	-
Funds to be allocated	160	-	-	-	160
	<u>31,139</u>	<u>305,351</u>	<u>(272,691)</u>	<u>210</u>	<u>64,009</u>

All restricted funds relate to specific projects carried out in each geographical area shown. Transfers were made from the General Fund to any projects where expenditure exceeded total income.

### 17 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2018 £	2017 £
Fund balances at 31 December 2018 are represented by:					
Tangible fixed assets	2,031	-	-	2,031	3,898
Current assets	216,158	-	147,401	363,559	182,663
Current liabilities	(14,844)	-	-	(14,844)	(15,700)
	<u>203,345</u>	<u>-</u>	<u>147,401</u>	<u>350,746</u>	<u>170,861</u>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2017 £	2016 £
Fund balances at 31 December 2017 are represented by:					
Tangible fixed assets	3,898	-	-	3,898	5,307
Current assets	104,852	13,802	64,009	182,663	130,360
Current liabilities	(15,700)	-	-	(15,700)	(13,881)
	<u>93,050</u>	<u>13,802</u>	<u>64,009</u>	<u>170,861</u>	<u>121,786</u>

### 18 Operating Lease Commitments

	2018 £	2017 £
Within one year	<u>6,800</u>	<u>6,800</u>
Lease charges in year	<u>27,350</u>	<u>27,350</u>